

EXHIBIT 8

Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade-Mark Agents |



Suite 1600
1 First Canadian Place
100 King Street West
Toronto, Ontario
Canada M5X 1G5
Telephone (416) 862-7525
Facsimile (416) 862-7851
www.gowlings.com

Scott Jolliffe
Direct (416) 862-5400
Direct Fax (416) 863-3400
scott.jolliffe@gowlings.com

November 20, 2006

Via Facsimile (586) 755-8924 & Regular Mail

Mr. Dan Stamper
Canadian Transit Company
P.O. Box 32666
Detroit, MI
48232

Via Facsimile (613) 231-3191 & Regular Mail

Mr. Pierre Richard, Q.C.
Lang Michener LLP
50 O'Connor Street
Suite 300
Ottawa, Ontario
K1P 6L2

Via Facsimile (416) 868-0273 & Regular Mail

Mr. William Trudell
Barrister
15 Bedford Road
Toronto, Ontario
M5R 2J7

Dear Sirs:

Re: Detroit International Bridge Company/Canadian Transit Company

A concern has been expressed by Canadian Transit Company (CTC) with respect to the representation by Gowling Lafleur Henderson LLP (Gowlings) on behalf of the City of Windsor in matters relating to the Ambassador Bridge. In order to properly assess this concern we sought and have received the advice of independent counsel, Brian H. Greenspan.

As we know you are aware, Gowlings, and in particular our partner David Estrin, has been actively and publicly involved as solicitor for the City of Windsor since our engagement in January 2003. Furthermore, Gowlings has corresponded both directly with CTC and through its counsel with respect to the application for site plan approval and the appeal of the City of Windsor Official Plan Amendment. In fact, as you will recall, Mr. Estrin, in his capacity as solicitor for the City of Windsor, attended a meeting at CTC offices in Warren, Michigan on September 30, 2004 which was attended by Mr. Stamper, Mr. Maroun and American counsel.

Montréal | Ottawa | Kansas | Toronto | Hamilton | Waterloo Region | Calgary | Vancouver | Moscow |

Gowlings' continuing presence as solicitors for the City of Windsor has been well known to the senior responsible executives of CTC.

It would appear that despite this knowledge, in late May or early June 2005, CTC initiated discussions with Dale C. Hill, an accountant and partner in Gowlings' tax service group in Ottawa. Mr. Hill had dealt with CTC during the course of his tenure at the Canada Revenue Agency (CRA) and his services on behalf of CTC were sought upon his departure from CRA when he joined Gowlings in June 2005. The retention of Gowlings with respect to tax and transfer pricing services was confirmed by a written letter of engagement dated June 27, 2005 which governs Gowlings' current professional relationship with CTC and its Canadian counsel.

It is regrettable that the searches undertaken by Gowlings, prior to accepting the engagement in connection with the tax and transfer pricing services for CTC, failed to disclose any relationship between our existing representation of the City of Windsor and CTC. Nevertheless, until CTC recently brought this matter to the attention of Dale Hill, neither Mr. Hill, Mr. Estrin nor any member of their teams was aware of these two unrelated mandates. There has never been any communication between these two distinct service groups within Gowlings concerning this matter and there is obviously no risk of the exchange of any confidential information.

As you are also aware, Gowlings' letter of engagement of June 27, 2005 addresses conflicts of interest. It reflects the policy of Gowlings that even unrelated adverse representation should be subject to the consent of the pre-existing client.

We have therefore concluded that our continued representation of the City of Windsor with respect to the engagement which commenced in January 2003, is unaffected by your engagement of our services in June 2005. However, in order to continue to act on behalf of CTC with respect to the tax and transfer pricing services and the additional matter relating to a bond issue upon which Gowlings was first consulted in February 2006, the mutual consent of the City of Windsor and CTC must be obtained. Although we believe that Gowlings would be able to represent both the City of Windsor and CTC with respect to these unrelated matters without adversely affecting either client, we would request that you seek independent legal advice as to whether you wish us to continue to act for CTC pursuant to our current engagement.

Should you have any questions or concerns, please do not hesitate to contact us.

Yours truly,

GOWLING LAFLEUR HENDERSON LLP



Scott Jolliffe

RSJ/mdf

c.c. Brian H. Greenspan

Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade Mark Agents |



Suite 1600
1 First Canadian Place
100 King Street West
Toronto, Ontario
Canada M5X 1G5
Telephone (416) 862-7525
Facsimile (416) 862-7861
www.gowlings.com

Scott Jolliffe
Direct (416) 862-5400
Direct Fax (416) 862-3400
scott.jolliffe@gowlings.com

Facsimile

To: Mr. Dan Stamper
Company: Canadian Transit Company
Fax Number: 586-755-8924

City/Country: Detroit, MI
Phone Number:

To: Mr. Pierre Richard, Q.C.
Company: Lang Michener
Fax Number: 613-231-3191

City/Country: Ottawa, Ontario
Phone Number:

To: Mr. William Trudell
Company: Barrister
Fax Number: 416-868-0273

City/Country: Toronto, Ontario
Phone Number:

Date: November 20, 2006
Re: Detroit International Bridge Company/Canadian Transit Company
Total Pages: 3 (including cover)
File Number: T88005222
CopyTrak #: 6177

Please see attached correspondence.

If there is a problem with transmission or all pages are not received, please call Marion Fortunato at 416-862-5777 for retransmission.

This message is intended only for the use of the individual or entity to which it is addressed, and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone (call us collect), and return the original to us by postal service at the address noted above. Thank you.

Montréal | Ottawa | Kanata | Toronto | Hamilton | Waterloo Region | Calgary | Vancouver | Moscow |